



Louisiana Senate Finance Committee



FY23 Executive Budget

04C – Lieutenant Governor

February 2022

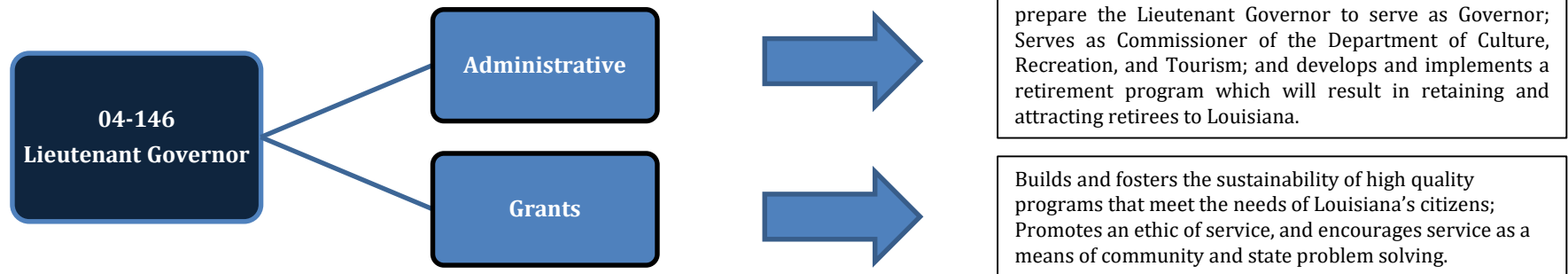
Sen. Patrick Page Cortez, President
Sen. Bodi White, Chairman



FY23 Executive Budget

Schedule 04C — Office of the Lieutenant Governor Agencies

Departmental mission — “The Office of the Lieutenant Governor serves all citizens through activities that prepare the Lieutenant Governor to serve as Governor in the event of a vacancy in the Office of the Governor or the inability of the Governor to act as such; focus and prioritize the efforts of the Department of Culture, Recreation and Tourism; promote and market Louisiana as a preferred choice for retirement to pre-retiring and retired individuals in an effort to retain and attract retirees while enhancing communities and improving the economic climate statewide through ENCORE Louisiana; and promote civic participation and community activism through programs funded and supported by the Volunteer Louisiana Commission.”



Total Funding — All Means of Finance

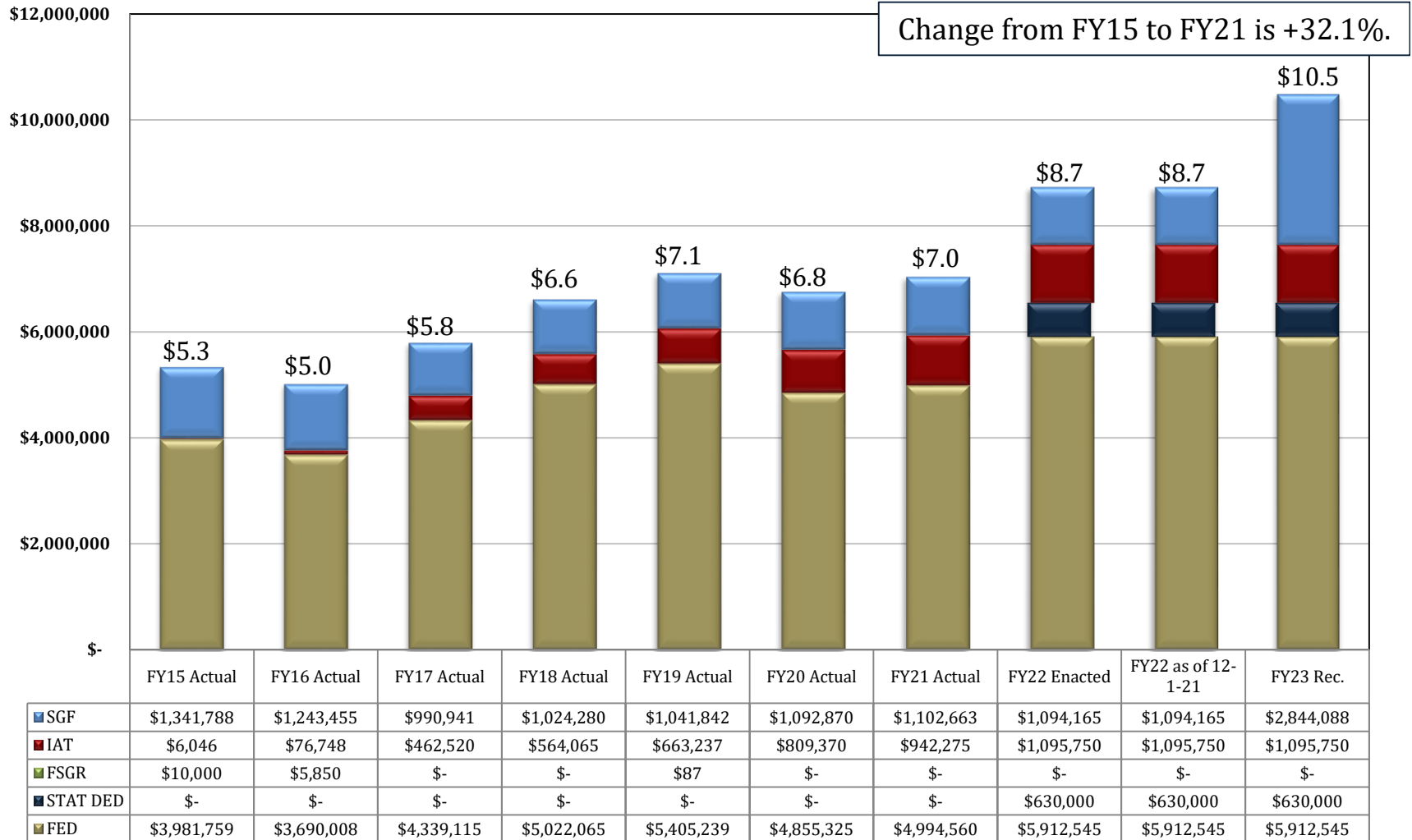
Total Funding	FY21 Actual	FY22 Enacted	FY22 EOB as of 12-1-21	FY23 Recommended	Difference FY22 EOB vs. FY23 Recommended
Lieutenant Governor	\$ 7,039,498	\$ 8,732,460	\$ 8,732,460	\$ 10,482,383	\$ 1,749,923
TOTAL	\$ 7,039,498	\$ 8,732,460	\$ 8,732,460	\$ 10,482,383	\$ 1,749,923
Total Authorized FTEs	7	8	8	8	0



Lieutenant Governor

Changes in Funding since FY15

**Total Budget by Fiscal Year and Means of Finance
(in \$ millions)**





Significant Budget Adjustments Recommended for FY23

Statewide Adjustments to Lieutenant Governor's Budget

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$1,094,165	\$1,095,750	\$0	\$630,000	\$5,912,545	\$8,732,460	8	FY22 Existing Operating Budget as of 12-1-21
\$63,412	\$0	\$0	\$0	\$0	\$63,412	0	Related Benefits Base Adjustment
\$9,553	\$0	\$0	\$0	\$0	\$9,553	0	Retirement Rate Adjustment
\$1,686	\$0	\$0	\$0	\$0	\$1,686	0	Group Insurance Rate Adjustment for Active Employees
\$1,297	\$0	\$0	\$0	\$0	\$1,297	0	Group Insurance Rate Adjustment for Retirees
\$76,496	\$0	\$0	\$0	\$0	\$76,496	0	Salary Base Adjustment
\$744	\$0	\$0	\$0	\$0	\$744	0	Risk Management
\$2,025	\$0	\$0	\$0	\$0	\$2,025	0	Maintenance in State-owned Buildings
\$14	\$0	\$0	\$0	\$0	\$14	0	Capitol Park Security
\$94	\$0	\$0	\$0	\$0	\$94	0	UPS Fees
(\$185)	\$0	\$0	\$0	\$0	(\$185)	0	Civil Service Fees
\$1,799	\$0	\$0	\$0	\$0	\$1,799	0	Office of Technology Services (OTS)
\$42,988	\$0	\$0	\$0	\$0	\$42,988	0	27th Pay Period
\$199,923	\$0	\$0	\$0	\$0	\$199,923	0	Total Statewide Adjustments
\$1,550,000	\$0	\$0	\$0	\$0	\$1,550,000	0	Total Other Adjustments
\$2,844,088	\$1,095,750	\$0	\$630,000	\$5,912,545	\$10,482,383	8	Total FY23 Recommended Budget
\$1,749,923	\$0	\$0	\$0	\$0	\$1,749,923	0	Total Adjustments (Statewide and Agency-Specific)

Other Adjustments

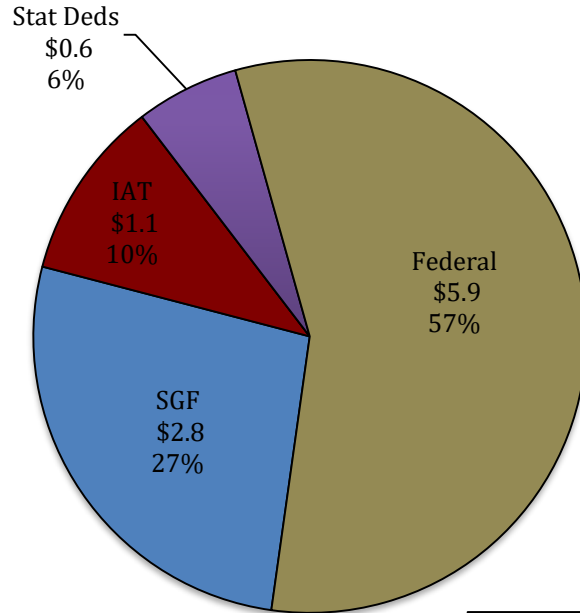
State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$1,550,000	\$0	\$0	\$0	\$0	\$1,550,000	0	ADMINISTRATIVE -Provides additional funding for Keep Louisiana Beautiful including: \$550,000 to expand the existing Keep Louisiana Beautiful Trash Receptacle Grant Program by providing grants to local governments to install, maintain, and service trash receptacles and ash trays in public green spaces; and \$1,000,000 to run a statewide, multi-media public awareness campaign.
\$0	\$0	\$0	\$0	\$0	\$1,550,000	0	Total Other Adjustments



Lieutenant Governor

FY23 Recommended Means of Finance

**FY23 Recommended
Total Means of Finance
(In Millions)**



Total \$10.5 m.

Non-SGF Sources of Funding:

Non-SGF sources of funding include **Interagency Transfers, Fees & Self-generated Revenues, Statutory Dedications, and Federal funds.**

Interagency Transfers are derived from the Department of Culture, Recreation, and Tourism, Office of Tourism for operating expenses.

Statutory Dedications are derived from the Litter Abatement and Education Account.

Fees and Self-generated Revenues include donations by various organizations.

Federal Funds are derived from the National and Community Service Act of 1990. These monies fund AmeriCorps and other volunteer initiatives.



Lieutenant Governor

FY22 Enacted vs. FY23 Recommended Means of Finance by Agency

04-141 — Department of Justice

FY23 Recommended Means of Financing by Agency

Total MOF by Agency for FY23	SGF	IAT	FSGR	Stat Deds	Federal	Total	FY22 Enacted Total	Difference FY22 Enacted to FY23 Recommended
Administrative	\$2,736,362	\$971,975	\$0	\$630,000	\$0	\$4,338,337	\$2,588,414	\$1,749,923
Grants	\$107,726	\$123,775	\$0	\$0	\$5,912,545	\$6,144,046	\$6,144,046	\$0
Lt. Governor	\$2,844,088	\$1,095,750	\$0	\$630,000	\$5,912,545	\$10,482,383	\$8,732,460	\$1,749,923
FY22 Enacted Total	\$1,094,165	\$1,095,750	\$0	\$630,000	\$5,912,545	\$8,732,460		
<i>Difference FY22 Enacted to FY23 Recommended</i>	<i>\$1,749,923</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$1,749,923</i>		

State General Fund showed the largest increase at \$1.7 million. The additional State General Fund for FY23 includes: \$550,000 for the expansion of the existing Keep Louisiana Beautiful Trash Receptacle Grant Program; and \$1 million to run a statewide, multi-media public awareness campaign.

The FY23 Recommended Budget for the Lt. Governor's Office is an increase of \$1.7 million over the FY22 Enacted Budget. This equates to a 20% increase from FY22.



Categorical Expenditures

Examples of Categories

Departments expend funding in the five major categories listed below.

Personal Services

- Salaries – Regular, overtime, and termination pay for Classified and Unclassified personnel.
- Other Compensation – Wages, student labor, compensation for board members and/or board of trustees, evening instruction, university instructors, etc.
- Related Benefits – Retirement contributions, post-retirement contributions/benefits, FICA tax, Medicare tax, group insurance contributions, compensated absences, other related benefits, taxable fringe benefits, etc.

Total Operating Expenses

- Travel – In-state and Out-of-state, including meal reimbursement.
- Operating Services – Advertising, printing, insurance, maintenance, rentals, data processing, internet costs, dues and subscriptions, mail delivery, telephones, data lines, vehicle tracking and telematics, utilities, depreciation, amortization, banking services, credit card fees, etc.
- Supplies – office supplies and equipment, computers, clothing and uniforms, medical, pharmaceutical, food, automotive, repair and maintenance, software, etc.

Professional Services – Accounting, auditing, management consulting, engineering, architectural, legal, medical and dental, veterinary, information technology, etc.

Total Other Charges

- Other Charges – Aid to school boards, local government, etc.; public assistance; miscellaneous charges; judgments, fines, and penalties; interest on judgments; punitive/compensatory damages; OC personal services, operating expenses, professional services; contract attorney expenses; recoupments; furlough; contractual services; interest expense; claim payments; commercial group insurance; reinsurance; loans issued; disbursements; etc.
- Debt Service – Principal, interest, related charges, reserve requirement, amortization, and bond premiums.
- Interagency Transfer Line-Item Expenditure – Any expenses paid for with Interagency Transfers – from commodities and services to equipment.

Acquisitions and Major Repairs

- Acquisitions – Land; buildings; automobiles; aircraft; accessories; equipment; software; hardware; farm and heavy equipment; boats; capital outlay expenditures; construction; etc.
- Major Repairs – Land improvement; buildings; automotive; grounds; boats; aircraft; movable equipment; farm equipment; medical; office; library; education; recreation; communication; other equipment; pollution remediation; etc.

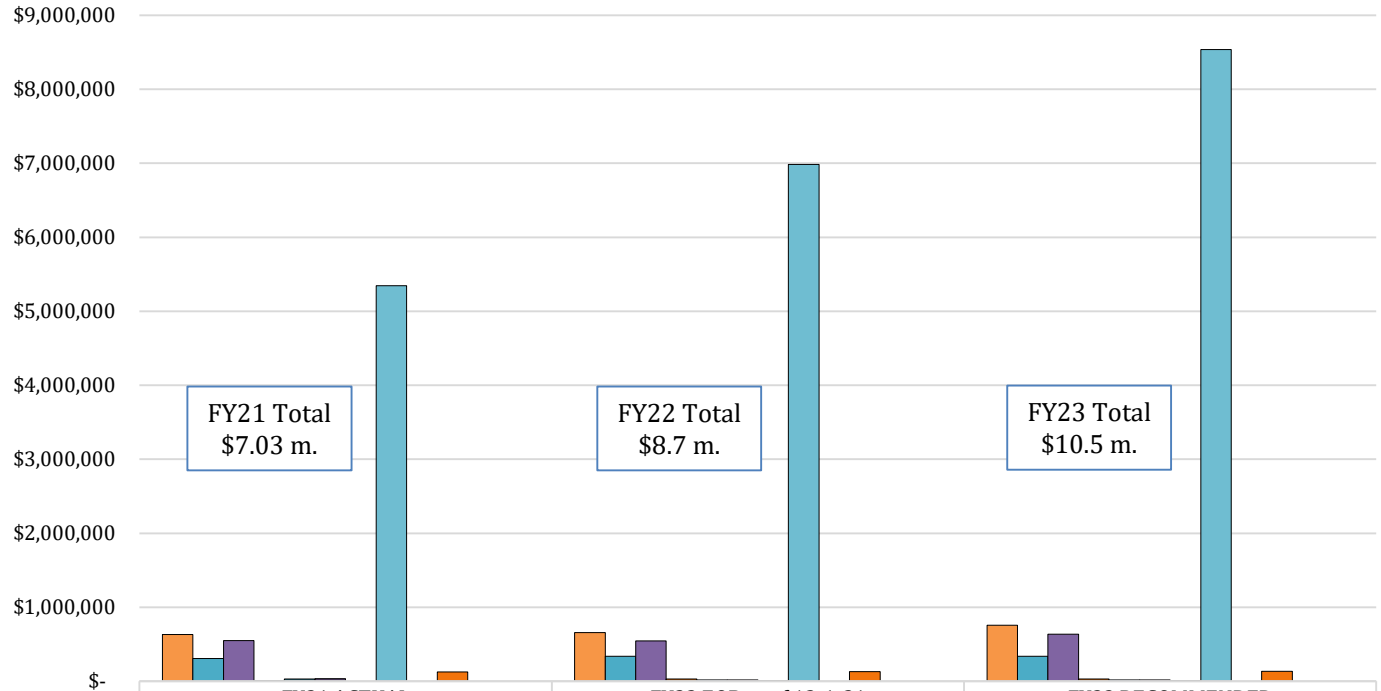


Lt. Governor Categorical Expenditures

FY21, FY22, and FY23

For FY23 Recommended, the largest Expenditure Category is Other Charges, which makes up over 83 percent of Total Expenditures. Other Charges include Volunteer Louisiana Commission - Funding provided from the federal Corporation for National and Community Service, established under the National and Community Service Trust Act of 1993. The Volunteer Louisiana Commission receives a formula grant to administer the Americorps program.

Personal Services contributes roughly 17 percent.



		FY21 ACTUAL	FY22 EOB as of 12-1-21	FY23 RECOMMENDED
Personal Services	Salaries	\$632,465	\$657,220	\$760,013
	Other Compensation	\$308,581	\$338,501	\$338,501
	Related Benefits	\$549,889	\$544,159	\$636,798
Operating Expenses	Travel	\$5,793	\$30,793	\$30,793
	Operating Services	\$32,080	\$18,580	\$18,580
	Supplies	\$35,602	\$17,698	\$17,698
Professional Services	Professional Services	\$-	\$7,404	\$7,404
	Other Charges	\$5,346,780	\$6,985,218	\$8,535,218
	Debt Service	\$-	\$-	\$-
Other Charges	Interagency Transfers	\$128,308	\$132,887	\$137,378
	Acquisitions	\$-	\$-	\$-
Acquisitions and Major Repairs	Major Repairs	\$-	\$-	\$-

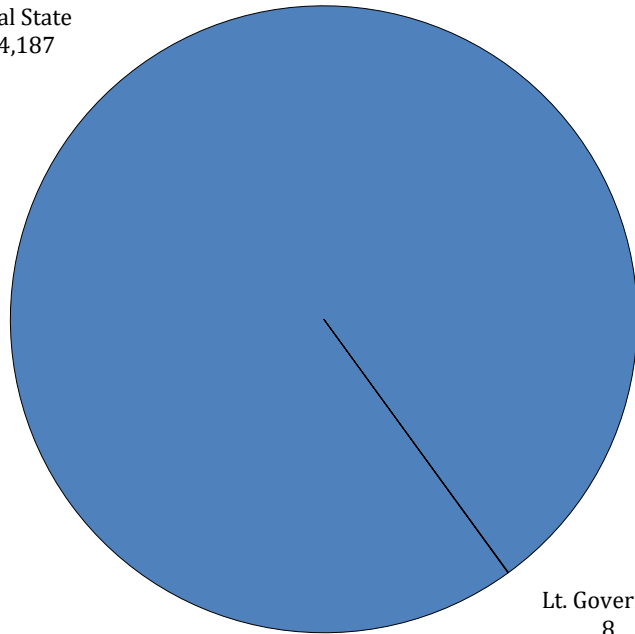


Lieutenant Governor

FTEs, Authorized T.O., and Other Charges Positions

**FY23 Department Employees
as a portion of
FY23 Total State Employees**

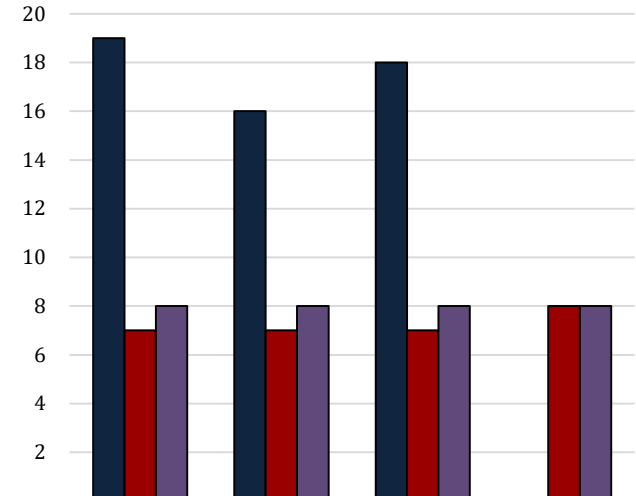
Total State
34,187



Lt. Governor
8
0%

FY22 number of funded, but not filled,
positions as of January 31 = 0

**Number
and
Types
of
Positions**



■ Total FTEs (1st July Report)
■ Authorized T.O. Positions
■ Other Charges Positions

	2020	2021	2022	2023 REC
Total FTEs (1st July Report)	19	16	18	-
Authorized T.O. Positions	7	7	7	8
Other Charges Positions	8	8	8	8

The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

Authorized Positions are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies include in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

Other Charges positions are authorized under R.S. 39:2(5)(b) ...

(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants



Lieutenant Governor

Related Employment Information

Salaries and Related Benefits for the 8 Authorized Positions are listed below in Chart 1.
In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.
This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2020 Actual	2021 Actual	2022 Enacted	2023 Recommended
Salaries	\$577,974	\$632,465	\$657,220	\$760,013
Other Compensation	\$310,938	\$308,581	\$338,501	\$338,501
Related Benefits	\$517,426	\$549,889	\$544,159	\$636,798
Total Personal Services	\$1,136,862	\$1,490,935	\$1,539,880	\$1,735,312

Average T.O Salary = \$77,843

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

Related Benefits FY23 Recommended	Total Funding	%
Total Related Benefits	\$723,093	
UAL payments	\$544,512	75.3%
Retiree Health Benefits	\$58,927	
Remaining Benefits*	\$119,654	
Means of Finance	General Fund = 42%	Other = 58%

Department Demographics	Total	%
Gender		
Female	13	68.4
Male	6	31.6
Race/Ethnicity		
White	15	79
Black	2	10.5
Other	0	0
Declined to State	2	10.5
Currently in DROP or Eligible to Retire	2	10.5

* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

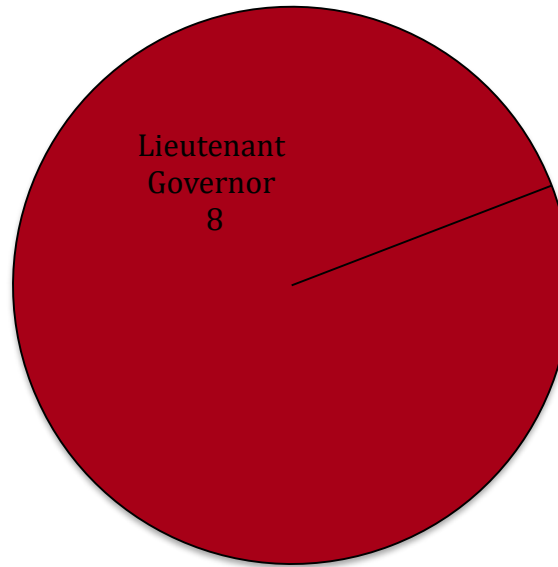
Other Charges Benefits
\$86,295



Lieutenant Governor

FY23 Recommended Total Authorized Positions by Agency

The mission of the Administrative program is to participate in executive department activities designed to prepare the Lieutenant Governor to serve as Governor; to serve as Commissioner of the Department of Culture, Recreation, and Tourism; and to develop and implement a retirement program which will result in retaining and attracting retirees in Louisiana.



The mission of the Grants Program is to build and foster the sustainability of high quality programs that meet the needs of Louisiana's citizens, to promote an ethic of service and to encourage service as a means of community and state problem solving through the Volunteer Louisiana Commission.

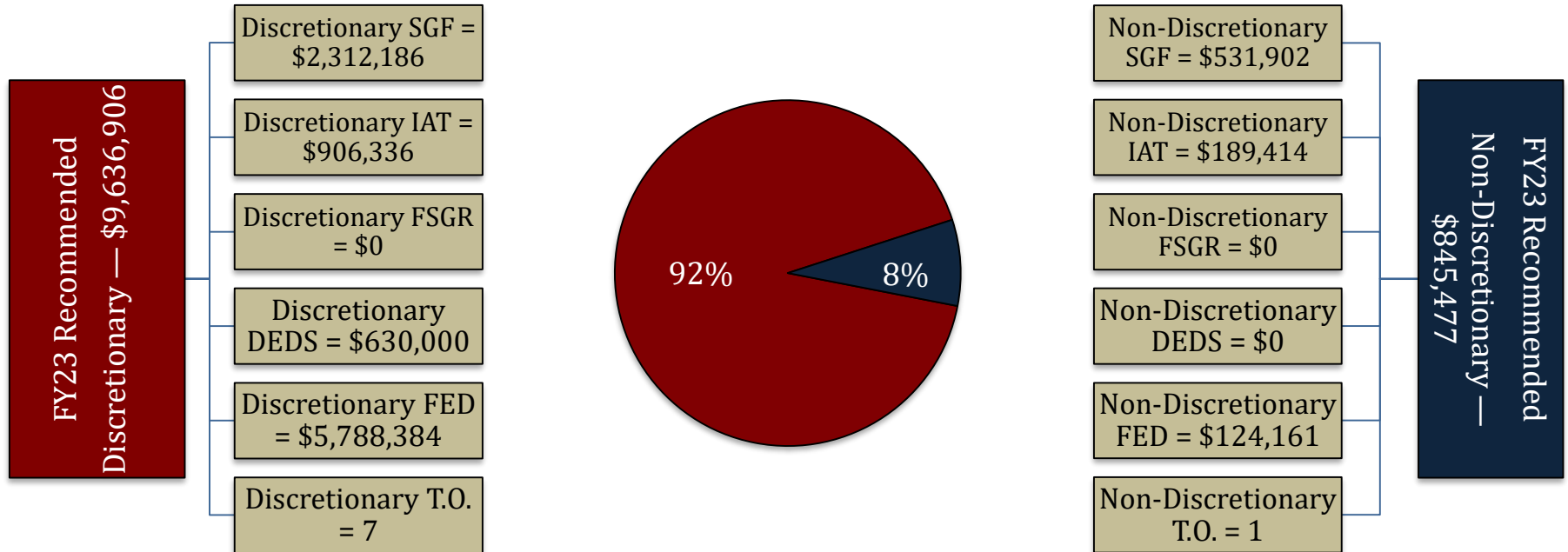
Lieutenant Governor	
Lieutenant Governor	8

The 8 Other Charges positions are all in the Grants Program.



Lieutenant Governor

FY23 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Program		
Administrative	\$ 3,617,822	38%
Grants	\$ 6,019,084	62%
Total Discretionary	\$ 9,636,906	100%

Total Non-Discretionary Funding by Type		
Constitutional Requirements	\$ 723,986	86%
Unavoidable Obligations	\$ 121,491	14%
Total Non-Discretionary	\$ 845,477	100%

*Constitutional Requirements = State Retirement Systems UAL;
Salary and Related Benefits of the Lt. Governor
Unavoidable Obligations = Retirees Group Insurance;
Legislative Auditor Fees; Maintenance of State-owned Buildings.*



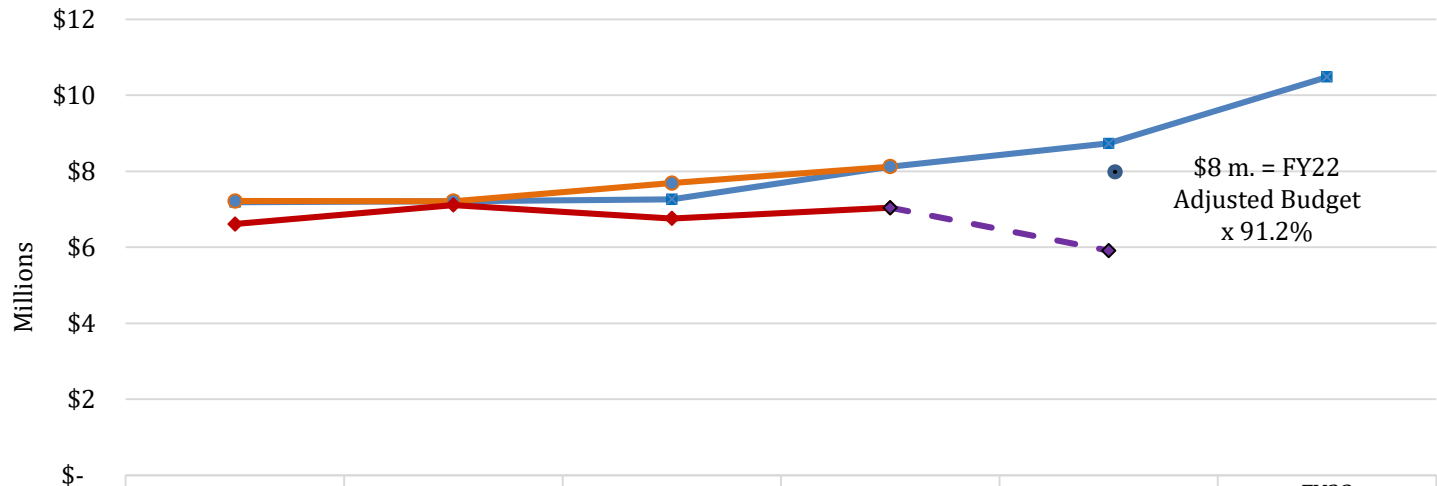
04-146 Lieutenant Governor

Enacted & FYE Budget vs. Actual Expenditures FY18 to FY21

FYE Budget = "Fiscal Year End" Budget includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY22, it is as of January.

**FY22 Known
Supplemental Needs:**
\$

**FY21 General Fund
Reversions:**
\$0



	FY18	FY19	FY20	FY21	FY22 EOB	FY23 Recommended
Enacted Budget	\$7,185,926	\$7,212,197	\$7,263,328	\$8,120,958	\$8,732,460	\$10,482,383
FYE Budget	\$7,217,635	\$7,212,197	\$7,686,782	\$8,120,958		
Actual Expenditures	\$6,610,410	\$7,110,405	\$6,757,565	\$7,039,498		
FY22 Expenditure Trend				\$7,039,498	\$5,909,784	

Monthly Budget Activity

	FY22 Adjusted Budget	FY22 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-21	\$ 8,732,460	\$ 224,850	\$ 8,507,610	2.6%
Aug-21	\$ 8,732,460	\$ 444,029	\$ 8,288,431	5.1%
Sep-21	\$ 8,732,460	\$ 709,883	\$ 8,022,577	8.1%
Oct-21	\$ 8,732,460	\$ 1,390,985	\$ 7,341,475	15.9%
Nov-21	\$ 8,732,460	\$ 1,787,774	\$ 6,944,686	20.5%
Dec-21	\$ 8,732,460	\$ 3,049,985	\$ 5,682,475	34.9%
Jan-22	\$ 8,732,460	\$ 3,447,374	\$ 5,285,086	39.5%

Monthly Budget Activity

	FY22 Adjusted Budget	FY22 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-22	\$ 8,732,460	\$ 3,939,856	\$ 4,792,604	45.1%
Mar-22	\$ 8,732,460	\$ 4,432,338	\$ 4,300,122	50.8%
Apr-22	\$ 8,732,460	\$ 4,924,820	\$ 3,807,640	56.4%
May-22	\$ 8,732,460	\$ 5,417,302	\$ 3,315,158	62.0%
Jun-22	\$ 8,732,460	\$ 5,909,784	\$ 2,822,676	67.7%

Historical Year End Average

91.2% 13